

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

IN RE:)	
)	
SHUBH HOTELS PITTSBURGH, LLC,)	Bank. No. 10-26337-JAD
)	Chapter 11
)	
Debtor.)	
_____)	
)	
UNITED STATES OF AMERICA,)	
INTERNAL REVENUE SERVICE,)	Related to
)	Doc. Nos. 927,934
Movant.)	
)	
vs.)	
)	
)	Hearing Date
SHUBH HOTELS PITTSBURGH, LLC,)	5/12/11 at 9:00 AM
)	
)	
Respondent.)	

UNITED STATES' OBJECTION TO DEBTOR'S AMENDED CHAPTER 11
PLAN/MODIFIED SECOND AMENDED CHAPTER 11 PLAN PROPOSED BY DR.
KIRAN C. PATEL AND PITTSBURGH GRAND LLC DATED APRIL 6, 2011

AND NOW, comes the United States of America, by its attorneys, David J. Hickton, United States Attorney for the Western District of Pennsylvania, and Lisa DiCerbo, Special Assistant to the United States Attorney for said district, and files the following objection to the Debtor's Amended Chapter 11 Plan/Modified Second Amended Chapter 11 Plan Proposed By Dr. Kiran C. Patel And Pittsburgh Grand LLC Dated April 6, 2011:

1. The Internal Revenue Service has filed a proof of claim against the debtor in the amount of \$3,496.28, which includes a priority claim of \$1,483.88, and a general unsecured claim of \$2,012.40.

2. The Debtor's Amended Chapter 11 Plan/Modified Second Amended Chapter 11 Plan Proposed By Dr. Kiran C. Patel And Pittsburgh Grand LLC Dated April 6, 2011 is objectionable because:

a. The Debtor has not filed prepetition employment tax returns (Forms 941) for the periods beginning with the first quarter of 2008 through, and including, the second quarter of 2009, and the annual federal unemployment tax returns (Forms 940) for the tax years 2008 and 2009. While it has been established that the Debtor engaged employee management companies in the time periods subsequent to the periods at issue in 2008 and 2009, the Debtor has not provided information about an employee management company for the periods at issue (i.e., for the periods beginning with the first quarter of 2008 through, and including, the second quarter of 2009), nor has the Debtor itself filed employment tax returns for those periods. The lack of employment tax returns prevents the Internal Revenue Service from determining the correct amount of its priority claim.

b. The Debtor has not filed partnership income tax returns (Forms 1065) for the tax years 2007, 2008 and 2009.

c. Pursuant to Rule 2015-2A of the Local Rules of the United States Bankruptcy Court for the Western District of

Pennsylvania, all delinquent federal tax returns shall be filed within sixty (60) days of the date of the initial filing of a bankruptcy petition.

WHEREFORE, it is prayed that the Debtor's Amended Chapter 11 Plan/Modified Second Amended Chapter 11 Plan Proposed By Dr. Kiran C. Patel And Pittsburgh Grand LLC Dated April 6, 2011 not be confirmed.

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Dated: May 5, 2011

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing United States' Objection to Debtor's Amended Chapter 11 Plan/Modified Second Amended Chapter 11 Plan Proposed By Dr. Kiran Patel And Pittsburgh Grand LLC Dated April 6, 2011 was served on the following, by electronic notification or U.S. mail, as applicable, on May 5, 2011:

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